

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF THE  
KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to the cases listed in Appendix A.

**Declaration of John T. McGoev**

I, John T. McGoev, declare as follows:

1. I am Counsel at the firm Hughes Hubbard & Reed LLP, attorneys for Plaintiff Skatteforvaltningen (“SKAT”), which is the Customs and Tax Administration of the Kingdom of Denmark.

2. I submit this Declaration in support of SKAT’s Motion to Approve Alternative Service of Subpoenas to Testify on non-parties Matthew Cooper (“Cooper”) and Ira Reibeisen (“Reibeisen”). I have personal knowledge of the matters stated in this Declaration.

3. SKAT engaged the services of AlixPartners, LLP (“Alix Partners”) to conduct public records and other searches to locate potential addresses of Cooper and Reibeisen. AlixPartners identified home addresses of both Cooper and Reibeisen, the address of Reibeisen’s employer, and addresses of Cooper’s family members. AlixPartners identified the following addresses as potential addresses for Cooper:

- a. [REDACTED] (Cooper’s home);
- b. [REDACTED] and/or Cooper’s home);
- c. [REDACTED];

- d. [REDACTED] Cooper's home);  
and
- e. [REDACTED] (Cooper's home).

AlixPartners identified the following addresses as potential addresses for Reibeisen: [REDACTED]  
[REDACTED] (home) and 1776 Broadway, Suite 1800, New York, NY 10019 (place of employment). Relying on the addresses provided by AlixPartners, SKAT engaged process servers employed by Target Research and Investigation Corporation ("Target Research") or Target Legal Process Worldwide Corp. ("Target Legal") to serve Cooper and Reibeisen with subpoenas to testify. The process servers were unable to effect service on Cooper and Reibeisen, but executed affidavits memorializing their efforts:

4. On February 22, 2021, a process server employed by Target Legal attempted to serve Matthew Cooper at [REDACTED]. The process server was unable to effect service. At the address the process server saw the last name "Cooper" on the intercom, but the building appeared to be under renovation and possibly vacant. Attached as Exhibit A is the affidavit of Sean LaFleur documenting this attempt.

5. On February 26, 2021, a process server employed by Target Legal attempted to serve Matthew Cooper at [REDACTED]. The process server was unable to effect service. Attached as Exhibit B is the affidavit of Harlin Parker attesting to this attempt.

6. On March 10, 2021, a process server employed by Target Legal attempted to serve Ira Reibeisen at his home address: [REDACTED]. The process server was not able to effect service. The process server spoke to an employee of the building, who would not let the process server go up to Reibeisen's apartment. The employee of the building spoke to Reibeisen and informed him that the process server had legal papers for

Reibeisen. Reibeisen informed the building employee that he would not allow the process server to deliver the subpoena to his apartment, nor would he come to the lobby to receive it. As a result, the process server left the subpoena with the employee of the building, who said that he would leave the document in Reibeisen's mailbox. Attached as Exhibit C is the affidavit of Sean LaFleur documenting this attempt.

7. On March 25, 2021, a process server employed by Target Legal attempted to serve Ira Reibeisen at [REDACTED]. The process server was unable to effect service. Attached as Exhibit B is the affidavit of Harlin Parker attesting to this attempt.

8. On May 15, 2021, a process server employed by Target Research attempted to serve Ira Reibeisen at [REDACTED]. The process server surveilled the building from 8:00 AM until 8:00 PM, but did not see anyone who resembled Mr. Reibeisen, and was unable to effect service. Attached as Exhibit D is the affidavit of Russell Webb memorializing this attempt.

9. On June 4, 5, 7, and 8, 2021, a process server employed by Target Legal attempted to serve Matthew Cooper at [REDACTED]. Each of these attempts was unsuccessful. On June 8, 2021, this process server gained access to the building and spoke through the door with an individual who stated that Mr. Cooper was not there and that he was out of the country. On June 8, 2021, the process server was able to deliver the subpoena to an individual who lived at the address. Attached as Exhibit E is a true and correct copy of the affidavit of Jason Douglas documenting these attempts.

10. On June 4, 5, 7, and 8, 2021, a process server employed by Target Research attempted to serve Matthew Cooper at [REDACTED]. The process server

was unable to effect service. Attached as Exhibit F is a true and correct copy of the affidavit of Adrian DeCarlo documenting these attempts.

11. On September 13, 2021, a process server employed by Target Legal attempted to serve Matthew Cooper at [REDACTED]. The process server arrived at 8:00 AM and surveilled the building until 8:00 PM but did not see Cooper. At approximately 12:00 PM, the process server confirmed with a United States Postal Service mail carrier that Cooper had just moved into the building. Attached as Exhibit G is the affidavit of Dicong Jiang documenting this attempt.

12. On September 13, 2021, a process server employed by Target Legal attempted to serve Matthew Cooper at [REDACTED]. The process server arrived at 8:00 AM and surveilled the building until 8:00 PM but did not see Cooper. Attached as Exhibit H is the affidavit of Jason B. Douglas documenting this attempt.

13. On September 13, 2021, a process server employed by Target Legal attempted to serve Matthew Cooper at [REDACTED]. The process server was unable to effect service. Attached as Exhibit B is the affidavit of Harlin Parker attesting to this attempt.

14. On September 13, 2021, a process server employed by Target Legal attempted to serve Matthew Cooper at [REDACTED]. The process server arrived at 8:00 AM and surveilled the building until 8:00 PM. At 7:00 PM, he was informed by an employee of a company working for the current residents of the address that the Cooper family no longer resided there. Attached as Exhibit I is the affidavit of Juan Aguirre documenting this attempt.

15. On September 13, 2021, a process server employed by Target Legal attempted to serve Ira Reibeisen at [REDACTED]. The process server

surveilled the building from 8:00 AM until 8:00 PM, but was unable to effect service. Attached as Exhibit J is the affidavit of Russell Webb memorializing this attempt.

16. On September 13, 2021, a process server employed by Target Legal attempted to serve Ira Reibeisen at the address of his employer: 1776 Broadway, Suite 1800, New York, NY 10019. The process server surveilled the building from 8:00 AM until 8:00 PM, but did not see anyone who resembled Mr. Reibeisen, and was unable to effect service. The process server also spoke to the owner of the company that employed Mr. Reibeisen. This individual told the process server that at that time Reibeisen worked from home due to the COVID-19 pandemic. Attached as Exhibit K is the affidavit of Freddy Russo memorializing this attempt.

17. On November 10, 2021, I caused to be sent by Federal Express a subpoena to testify to Cooper at [REDACTED]. Enclosed with the subpoena was a letter requesting that Cooper or his counsel contact me regarding the subpoena. Federal Express was unable to deliver the subpoena and letter. On November 11, 2011, I caused to be sent via first class mail the same letter and subpoena to the same address. Neither Cooper nor any counsel has responded to SKAT's requests.

18. On November 11, 2021, I caused to be sent by Federal Express a subpoena to testify to Reibeisen at [REDACTED]. Enclosed with the subpoena was a letter requesting that Reibeisen or his counsel contact me regarding the subpoena. Federal Express delivered the letter and subpoena on November 12, 2021. Neither Reibeisen nor any counsel has responded to SKAT's requests.

19. In February 2021, SKAT requested that counsel for Cooper and Reibeisen's former employer, Capital M Group, LLC accept and or arrange service of subpoenas on behalf of Cooper and Reibeisen. Counsel for Capital M Group, LLC declined to do so.

20. In June 2021, SKAT requested that counsel for Richard Markowitz and John van Merkensteijn, whose Defendant Plans employed Cooper and Reibeisen as “authorized traders,” assist in arranging their depositions. Defendants’ counsel declined to do so.

21. Documents produced in this action include personal email addresses used by Cooper and Reibeisen.

22. SKAT further employed AlixPartners to find social media accounts for Cooper and Reibeisen. AlixPartners used known information to locate Facebook and LinkedIn profiles for both Cooper and Reibeisen, and confirmed these accounts by comparing information in the social media profiles with information known by SKAT and AlixPartners through discovery in this action and public records searches, including employment history, address history, photographs made available on the social media accounts, and/or other information.

23. Attached as Exhibit L are true and correct copies of documents produced by defendants in this litigation bearing the Bates stamps JHVM\_0004863 through JHVM\_0004867.

24. Attached as Exhibit M are true and correct copies of documents produced by defendants in this litigation bearing the Bates stamps JHVM\_0004868 and JHVM\_0004869.

25. Attached as Exhibit N is a true and correct copy of SKAT’s Amended Complaint in *Skatteforvaltningen v. Avanix Management LLC Roth 401K Plan*, Case No. 19-cv-01867-LAK (S.D.N.Y. Apr. 20, 2020), ECF No. 60.

I, JOHN T. MCGOEY, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: December 3, 2021  
New York, New York

/s/ John T. McGoeY  
John T. McGoeY

**Appendix A**

1:18-cv-04434-LAK  
1:18-cv-07824-LAK  
1:18-cv-07827-LAK  
1:18-cv-07828-LAK  
1:18-cv-07829-LAK  
1:19-cv-01781-LAK  
1:19-cv-01783-LAK  
1:19-cv-01785-LAK  
1:19-cv-01788-LAK  
1:19-cv-01791-LAK  
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